



Trustees' Financial Summary

FY2015-16

Submit ID: 0846-50278051

48 Stillwater County

0846 Park City Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sally Froelich **Phone #:** (406) 633-2361

(Signature)

(Date)

Chair, Board of Trustees: Kristi Lowell

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
365	State OTO Indian Education for All	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
530	SB 348 SCHOOL SAFETY TRANSFER	STATE	5301	
570	Miscellaneous State Grant	STATE	570	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	226,042.27	89,867.89	69,721.41	14,909.58
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	226,042.27	89,867.89	69,721.41	14,909.58
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	17,830.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	208,212.27	89,867.89	69,721.41	14,909.58
52	TOTAL FUND BALANCE/EQUITY	226,042.27	89,867.89	69,721.41	14,909.58
53	TOTAL LIABILITIES AND FUND BALANCE	226,042.27	89,867.89	69,721.41	14,909.58



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,503.49	3,640.04	10,399.44	35,445.10
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,503.49	3,640.04	10,399.44	35,445.10
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,503.49	3,640.04	10,399.44	35,445.10
52	TOTAL FUND BALANCE/EQUITY	2,503.49	3,640.04	10,399.44	35,445.10
53	TOTAL LIABILITIES AND FUND BALANCE	2,503.49	3,640.04	10,399.44	35,445.10

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,040.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				8,040.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				8,040.29
52	TOTAL FUND BALANCE/EQUITY				8,040.29
53	TOTAL LIABILITIES AND FUND BALANCE				8,040.29

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,017.79	12,811.34		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,017.79	12,811.34		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,017.79	12,811.34		
52	TOTAL FUND BALANCE/EQUITY	11,017.79	12,811.34		
53	TOTAL LIABILITIES AND FUND BALANCE	11,017.79	12,811.34		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,427.89			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,427.89			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,427.89			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,427.89			
53	TOTAL LIABILITIES AND FUND BALANCE	5,427.89			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				20.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				20.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				20.68
52	TOTAL FUND BALANCE/EQUITY				20.68
53	TOTAL LIABILITIES AND FUND BALANCE				20.68



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	187,974.36	203,056.20
1112	District Levy - Personal Property	1,657.17	2,853.20
1190	Penalties and Interest on Taxes	917.32	483.03
1510	Interest Earnings	1,769.98	2,063.85
1900	Other Revenue from Local Sources	938.01	2,118.40
1960	Services Provided Other Local Governmental Units	1,257.00	0.00
3110	Direct State Aid	693,830.05	715,117.70
3111	Quality Educator	72,658.17	69,535.08
3112	At Risk Student	4,348.11	4,602.84
3113	Indian Education For All	5,324.40	5,387.04
3114	American Indian Achievement Gap	2,200.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	66,191.69	63,166.89
3116	Data For Achievement	3,915.00	5,160.00
3118	Natural Resource Development	4,944.35	8,028.34
3120	State Guaranteed Tax Base Aid	386,727.12	370,937.97
3444	State School Block Grant	45,740.72	45,740.72
3446	SB96 Block Grant Reimbursement	649.48	0.00
5300	Operating Transfers from Other Funds	450.00	0.00
6100	Material Prior Period Revenue Adjustments	8,499.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,489,991.99	1,501,121.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	593,102.18	641,360.21	
			2XX Personal Services - Employee Benefits	116,258.10	120,676.93	
			3XX Purchased Professional and Technical Services	5,180.29	10,148.22	
			4XX Purchased Property Services	58.42	342.34	
			5XX Other Purchased Services	4,580.95	1,689.86	
			6XX Supplies and Materials	67,602.51	19,365.01	
			7XX Property and Equipment Acquisition	0.00	2,856.00	
			810 Dues and Fees	793.50	2,918.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	36,749.01	33,227.33	
			2XX Personal Services - Employee Benefits	4,587.50	4,569.35	
			3XX Purchased Professional and Technical Services	3,239.74	0.00	
			6XX Supplies and Materials	0.00	212.45	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	20,449.18	19,735.19
			2XX	Personal Services - Employee Benefits	3,648.60	3,756.19
			3XX	Purchased Professional and Technical Services	0.00	165.00
			6XX	Supplies and Materials	3,019.06	1,000.58
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	15,400.04	16,399.15
			2XX	Personal Services - Employee Benefits	3,978.35	3,479.70
			3XX	Purchased Professional and Technical Services	0.00	457.19
			5XX	Other Purchased Services	2,618.58	1,334.57
			6XX	Supplies and Materials	236.07	127.81
			810	Dues and Fees	1,358.50	1,637.83
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	68,058.48	76,805.95
			2XX	Personal Services - Employee Benefits	16,934.49	12,285.41
			5XX	Other Purchased Services	718.10	468.10
			6XX	Supplies and Materials	1,812.81	89.17
			810	Dues and Fees	757.50	1,377.99
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	37,211.07	46,618.16
			2XX	Personal Services - Employee Benefits	6,527.83	5,009.02
			3XX	Purchased Professional and Technical Services	6,488.91	7,414.64
			5XX	Other Purchased Services	1,144.43	1,845.10
			6XX	Supplies and Materials	5,201.44	2,404.52
			810	Dues and Fees	1,994.50	1,422.48
			8XX	Other Expenditures	2,754.50	0.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	40,399.76	34,870.68
			2XX	Personal Services - Employee Benefits	13,326.93	10,547.13
			3XX	Purchased Professional and Technical Services	18,944.18	14,273.09
			4XX	Purchased Property Services	40,028.53	60,367.46
			5XX	Other Purchased Services	9,592.45	1,800.68
			6XX	Supplies and Materials	63,173.41	20,470.70
			810	Dues and Fees	115.00	9,484.18
			8XX	Other Expenditures	3,222.91	3,065.56
		4XXX	Facilities Acquisition and Construction Services			
			8XX	Other Expenditures	23,436.00	21,188.36
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX	Personal Services - Salaries	116,231.06	119,325.48
			2XX	Personal Services - Employee Benefits	22,094.79	25,868.60
			3XX	Purchased Professional and Technical Services	5,653.38	4,158.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	118.98	460.69
			6XX Supplies and Materials	4,437.44	877.71
			810 Dues and Fees	441.00	874.98
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,287.60	31,692.23
			2XX Personal Services - Employee Benefits	2,953.52	6,316.24
			4XX Purchased Property Services	0.00	279.60
			5XX Other Purchased Services	3,222.15	409.08
			6XX Supplies and Materials	1,003.66	1,040.15
			810 Dues and Fees	0.00	110.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,117.36	2,540.89
			2XX Personal Services - Employee Benefits	6.70	14.45
			6XX Supplies and Materials	212.96	0.00
			810 Dues and Fees	688.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,323.00	16,804.25
			2XX Personal Services - Employee Benefits	55.01	100.94
			3XX Purchased Professional and Technical Services	325.00	0.00
			4XX Purchased Property Services	1,273.16	328.41
			5XX Other Purchased Services	310.05	166.58
			6XX Supplies and Materials	9,181.75	2,831.87
			810 Dues and Fees	325.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,167.12	0.00
			2XX Personal Services - Employee Benefits	1,934.27	1,881.41
			5XX Other Purchased Services	18,092.47	18,901.91
			6XX Supplies and Materials	1,060.43	0.00
			810 Dues and Fees	37.50	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,229.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,475,486.48</u>	<u>1,452,250.76</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					159,341.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,501,121.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,452,250.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	17,830.00	Less Last Year	0.00	(4b)	17,830.00	
					17,830.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					226,042.27	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	265.33	0.00
	1111 District Levy - Real Property	152,990.65	146,706.04
	1112 District Levy - Personal Property	1,191.84	2,195.29
	1190 Penalties and Interest on Taxes	693.66	372.62
	1440 Other Transportation Fees	3,987.82	0.00
	1510 Interest Earnings	493.49	642.31
	1900 Other Revenue from Local Sources	870.73	77.50
	2220 County On-Schedule Trans Reimb	5,752.60	8,613.55
	3210 State On-Schedule Trans Reimb	10,576.67	8,613.56
	3444 State School Block Grant	4,901.97	4,901.97
	3446 SB96 Block Grant Reimbursement	408.52	0.00
	6100 Material Prior Period Revenue Adjustments	2,585.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>184,718.80</u>	<u>172,122.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	119,642.29	126,214.39
			2XX Personal Services - Employee Benefits	35,350.78	27,325.63
			3XX Purchased Professional and Technical Services	0.00	92.50
			4XX Purchased Property Services	8,672.35	6,096.06
			5XX Other Purchased Services	5,508.93	2,727.28
			6XX Supplies and Materials	5,146.09	3,678.26
			810 Dues and Fees	282.00	377.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>174,602.44</u>	<u>166,511.62</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					84,256.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					172,122.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,511.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,867.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	26,598.86	26,830.88	
	1112 District Levy - Personal Property	227.27	385.29	
	1190 Penalties and Interest on Taxes	132.84	63.06	
	1510 Interest Earnings	1,182.22	638.15	
	1900 Other Revenue from Local Sources	204.33	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,345.52	27,917.38	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	4,899.30	28.29
			7XX	Property and Equipment Acquisition	0.00	87,552.26
530	SB 348	SCHOOL SAFETY TRANSFER				
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	25,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					29,899.30	102,580.55

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				144,384.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,917.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				102,580.55 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				69,721.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.34	19.57
	1611 National School Lunch Program	7,911.70	14,785.66
	1612 School Breakfast Program	3,900.00	0.00
	1621 Lunch Sales	60,687.16	50,855.82
	1622 Breakfast Sales	0.00	4,386.60
	1623 Milk Sales	0.00	180.25
	1632 Daily Adult Sales	2,408.00	4,886.33
	1900 Other Revenue from Local Sources	57.20	1,163.56
	3220 State Food Services Match	474.38	567.42
	4550 Federal Child Nutrition	52,931.66	58,369.24
	6100 Material Prior Period Revenue Adjustments	5,249.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		133,619.52	135,214.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	38,964.57	40,642.17
			2XX Personal Services - Employee Benefits	12,346.71	15,618.88
			3XX Purchased Professional and Technical Services	0.00	637.50
			4XX Purchased Property Services	0.00	450.00
			5XX Other Purchased Services	69,609.70	62,330.10
			6XX Supplies and Materials	4,461.85	6,304.40
			810 Dues and Fees	635.00	422.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,017.83	126,405.55



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					6,100.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					135,214.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,405.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,909.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	31.41	0.00
	1111 District Levy - Real Property	3,665.96	9,918.27
	1112 District Levy - Personal Property	15.50	99.67
	1190 Penalties and Interest on Taxes	13.57	15.27
	1510 Interest Earnings	2.96	0.27
	1900 Other Revenue from Local Sources	24.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,754.22</u>	<u>10,033.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		1XXX	Instruction					
			5XX	Other Purchased Services			7,780.00	8,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					7,780.00	8,800.00		

Schedule Of Changes Worksheet			Fund Code 13
Beginning Fund Balance			1,270.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			10,033.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			8,800.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			2,503.49 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	185.20	130.21
	1900 Other Revenue from Local Sources	0.00	7,448.73
	2240 County Retirement Distribution	178,526.60	156,999.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		178,711.80	164,578.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		96,244.40	117,893.98
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		5,995.12	5,479.49
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		3,244.36	3,284.47
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		3,885.22	2,708.45
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		11,138.87	12,684.86
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		5,718.50	7,129.76
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		4,004.18	3,521.71
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		20,806.10	19,753.53
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		18,304.99	19,625.27
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		3,166.17	3,144.46
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		0.00	2,009.70
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX Personal Services - Employee Benefits		284.36	534.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,091.54	2,085.19	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	5,201.17	0.00	
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	602.92	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>180,084.98</u>	<u>200,458.52</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					39,520.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164,578.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,458.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,640.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
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PRC	Revenue	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	31,485.00
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	44,543.00
430	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,799.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		86,827.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
365	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			810 Dues and Fees		86.00
			365 Subtotal		86.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		28,133.64
			2XX Personal Services - Employee Benefits		16,113.60
			412 Subtotal		44,247.24
420	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		35,221.35
			2XX Personal Services - Employee Benefits		13,421.03
			8XX Other Expenditures		150.00
			420 Subtotal		48,792.38
430	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		4,277.00
			5XX Other Purchased Services		5,919.22
			6XX Supplies and Materials		1,266.10
			810 Dues and Fees		750.00
			430 Subtotal		12,212.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
570	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,940.62
	5XX	Non-Public School Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,332.78
			2XX Personal Services - Employee Benefits		437.46
			570 Subtotal		21,710.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					127,048.80

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	50,621.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,827.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,048.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,399.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 State OTO Indian Education for All	0.00	86.00	-86.00
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	31,485.00	44,247.24	-12,762.24
420 Title I, Part A, Improving Basic Programs	44,543.00	48,792.38	-4,249.38
430 Title II, Part A, Teacher/Principal Train/Recruit	10,799.00	12,212.32	-1,413.32
570 Miscellaneous State Grant	0.00	21,710.86	-21,710.86
Total	86,827.00	127,048.80	-40,221.80



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,983.85	214.44
	1112 District Levy - Personal Property	83.98	62.61
	1190 Penalties and Interest on Taxes	29.63	9.08
	1340 Fees for Adult Education	0.00	15.00
	1510 Interest Earnings	236.19	284.25
	1900 Other Revenue from Local Sources	63.10	0.99
	6100 Material Prior Period Revenue Adjustments	5.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,401.80	586.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	240.00
			2XX Personal Services - Employee Benefits	0.00	1.16
			5XX Other Purchased Services	0.00	118.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	359.29

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	35,218.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	586.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	359.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,445.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2015 Value	2016 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	0.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>0.06</u>

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					0.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		61.80	63.97
	6100 Material Prior Period Revenue Adjustments		1.00	450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>62.80</u>	<u>513.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	450.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>450.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						7,526.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						513.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,040.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,271.43	170.03
	1112 District Levy - Personal Property	62.02	50.05
	1190 Penalties and Interest on Taxes	21.25	8.23
	1510 Interest Earnings	89.72	96.75
	1900 Other Revenue from Local Sources	52.49	26.24
	3281 State Technology Aid	1,661.47	1,643.63
	6100 Material Prior Period Revenue Adjustments	52.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,210.86</u>	<u>1,994.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	75.00	0.00
			6XX Supplies and Materials	1,918.46	5,243.86
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	52.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,045.94</u>	<u>5,243.86</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	14,266.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,994.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,243.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,017.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.19	74.67
	1900 Other Revenue from Local Sources	1.03	0.00
	3445 State Combined Fund School Block Grant	3,440.84	3,440.84
	3447 SB96 Combined Block Grant Reimbursement	144.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,647.97	3,515.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					9,295.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,515.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,811.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	0.43
	1112 District Levy - Personal Property	0.00	14.96
	1190 Penalties and Interest on Taxes	0.00	10.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>26.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	26.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>26.18</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.62	42.06
	1520 Dividends on Investments	0.51	0.00
	1900 Other Revenue from Local Sources	1,300.00	100.00
	1910 Rentals	0.00	1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,331.13	1,342.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						4,085.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,342.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,427.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	30.55
530	SB 348 SCHOOL SAFETY TRANSFER		
	5301 School Safety and Security Transfer	25,000.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,000.00	15,030.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
530	SB 348	SCHOOL SAFETY TRANSFER				
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	0.00	16,862.25
			7XX	Property and Equipment Acquisition	23,168.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,168.30	16,862.25

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					1,831.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,030.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,862.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.15	0.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.15</u>	<u>0.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					20.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20.68 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	40,624.48	49,895.13
XX	39X	1XXX	112 Certified Teacher Staff Salaries	19,278.60	31,692.23
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	576,645.63	623,882.29
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	3,928.66	1,792.36
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	388.50	0.00
XX	XXX	26XX	41X Energy Utility Services	0.00	22,718.32
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	7,780.00	8,800.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,800.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	37,800.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,600.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	54,432.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	150,690.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	119,325.48	0.00	0.00	0.00	0.00
280	1XXX	2XX	25,868.60	0.00	0.00	0.00	0.00
280	1XXX	3XX	4,158.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	460.69	0.00	0.00	0.00	0.00
280	1XXX	6XX	877.71	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			150,690.48	0.00	0.00	0.00	0.00

150,690.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	262,524.00	0.00	0.00	0.00	262,524.00
Buildings	597,200.14	0.00	0.00	0.00	597,200.14
*** Machinery and Equipment	329,220.81	0.00	91,270.26	0.00	420,491.07
Totals at Historical Cost	1,188,944.95	0.00	91,270.26	0.00	1,280,215.21
Depreciation					
Building Accum	432,731.50	0.00	0.00	0.00	432,731.50
Machinery and Equipment Accum	208,598.54	0.00	0.00	0.00	208,598.54
Total Accumulated Depreciation	641,330.04	0.00	0.00	0.00	641,330.04
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	547,614.91	0.00	91,270.26	0.00	638,885.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	88,047.15	0.00	0.00	27,501.03	60,546.12	0.00	60,546.12
Loans Payable	89,617.09	0.00	28,324.51	0.00	61,292.58	0.00	61,292.58
Total Governmental Activity							
Non-bond Long-Term Liabilities	177,664.24	0.00	28,324.51	27,501.03	121,838.70	0.00	121,838.70

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	8,720.11	0.00	2,401.30	6,318.81
Net Pension - TRS	87,937.50	0.00	17,928.50	70,009.00